

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0789 Birney Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	73,861.48	73,150.42	0.00	711.06	0.00	0.00
21XX Support Services - Students	5,874.63	5,874.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,663.49	1,663.49	0.00	0.00	0.00	0.00
222X Educational Media Services	615.37	615.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,174.23	10,174.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	107.65	0.00	107.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,548.88	8,548.88	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,739.75	2,739.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,786.44	2,786.44	XXXXXXXXXX	0.00	0.00	0.00
Totals	106,371.92	105,553.21	107.65	711.06	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	106,371.92					
Line A	Preliminary Indirect Cost Rate [C divided by B] 107.65/105,553.21		0.10%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

44 Rosebud
0790 Forsyth Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,152,516.19	1,152,516.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	51,487.58	51,487.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,351.57	36,351.57	0.00	0.00	0.00	0.00
222X Educational Media Services	68,930.89	68,930.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,523.34	84,523.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,943.15	121,943.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,720.14	0.00	61,720.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	235,564.79	215,399.79	0.00	20,165.00	0.00	0.00
27XX Student Transportation Services	129,846.64	102,612.64	0.00	27,234.00	0.00	0.00
31XX Food Services	125,370.79	125,370.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,933.41	2,933.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,544.50	9,544.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	15,887.00	15,887.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,096,619.99	1,987,500.85	61,720.14	47,399.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,096,619.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 61,720.14/1,987,500.85		3.11%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (3.16%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0791 Forsyth H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	655,696.70	651,068.70	0.00	4,628.00	0.00	0.00
21XX Support Services - Students	26,697.27	26,697.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,527.82	33,527.82	0.00	0.00	0.00	0.00
222X Educational Media Services	42,360.05	42,360.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,731.58	93,731.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,320.69	81,320.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,873.06	0.00	25,873.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	231,143.29	200,888.29	0.00	30,255.00	0.00	0.00
27XX Student Transportation Services	80,063.09	53,899.09	0.00	26,164.00	0.00	0.00
34XX Extracurricular - Activities	32,296.60	32,296.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,765.85	87,765.85	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,828.00	7,828.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,398,304.00	1,311,383.94	25,873.06	61,047.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,398,304.00					
Line A	Preliminary Indirect Cost Rate [C divided by B] 25,873.06/1,311,383.94		1.97%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.10%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0792 Lame Deer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,516,288.13	3,459,068.23	0.00	57,219.90	0.00	0.00
21XX Support Services - Students	161,674.70	161,674.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,988.81	36,988.81	0.00	0.00	0.00	0.00
222X Educational Media Services	80,072.62	80,072.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,927.12	142,927.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	387,133.96	387,133.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	142,333.63	0.00	142,333.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	596,184.16	594,102.16	0.00	2,082.00	0.00	0.00
27XX Student Transportation Services	249,786.63	249,786.63	0.00	0.00	0.00	0.00
31XX Food Services	375,048.90	375,048.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,727.00	1,727.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,244.34	32,244.34	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	226,479.61	0.00	XXXXXXXXXX	0.00	226,479.61	0.00
Totals	5,948,889.61	5,520,774.47	142,333.63	59,301.90	226,479.61	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,948,889.61					
Line A	Preliminary Indirect Cost Rate [C divided by B] 142,333.63/5,520,774.47		2.58%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (1.19%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0794 Rosebud Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	238,132.82	238,132.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,205.91	8,205.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28.80	28.80	0.00	0.00	0.00	0.00
222X Educational Media Services	2,597.05	2,597.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	34,936.24	34,936.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,525.59	7,525.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	64,973.79	0.00	59,468.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	40,669.15	40,669.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,691.60	44,691.60	0.00	0.00	0.00	0.00
31XX Food Services	32,099.16	32,099.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,885.80	5,885.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	9,799.33	9,799.33	XXXXXXXXXX	0.00	0.00	0.00
Totals	489,545.24	424,571.45	59,468.63	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	489,545.24					
Line A	Preliminary Indirect Cost Rate [C divided by B] 59,468.63/424,571.45		14.01%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0795 Rosebud H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	239,503.00	239,503.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,175.11	12,175.11	0.00	0.00	0.00	0.00
222X Educational Media Services	565.70	565.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,945.71	52,945.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	13,405.38	13,405.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	84,127.17	0.00	79,006.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,363.82	67,363.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	59,172.18	59,172.18	0.00	0.00	0.00	0.00
31XX Food Services	8,900.38	8,900.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,192.73	7,192.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,289.48	13,289.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,716.27	5,716.27	XXXXXXXXXX	0.00	0.00	0.00
Totals	564,356.93	480,229.76	79,006.98	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	564,356.93					
Line A	Preliminary Indirect Cost Rate [C divided by B] 79,006.98/480,229.76		16.45%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0796 Colstrip Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,885,109.07	2,885,109.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	426,652.34	426,652.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	105,370.74	105,370.74	0.00	0.00	0.00	0.00
222X Educational Media Services	510,777.09	510,777.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,533.12	91,533.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	266,224.88	266,224.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	151,725.94	0.00	138,631.94	13,094.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	757,772.10	727,250.10	0.00	30,522.00	0.00	0.00
27XX Student Transportation Services	200,646.42	187,648.30	0.00	12,998.12	0.00	0.00
31XX Food Services	358,505.65	339,092.62	0.00	19,413.03	0.00	0.00
34XX Extracurricular - Activities	36,256.68	36,256.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	91,916.38	91,916.38	0.00	0.00	0.00	0.00
Totals	5,882,490.41	5,667,831.32	138,631.94	76,027.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,882,490.41					
Line A	Preliminary Indirect Cost Rate [C divided by B] 138,631.94/5,667,831.32		2.45%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.15%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

44 Rosebud
0797 Colstrip H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,777,348.74	1,766,648.74	0.00	10,700.00	0.00	0.00
21XX Support Services - Students	179,379.80	179,379.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	55,138.82	55,138.82	0.00	0.00	0.00	0.00
222X Educational Media Services	444,932.91	428,340.91	0.00	16,592.00	0.00	0.00
23XX Support Services - General Administration	65,835.84	65,835.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	228,388.00	228,388.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,816.62	0.00	70,816.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	522,295.55	491,773.55	0.00	30,522.00	0.00	0.00
27XX Student Transportation Services	222,073.66	211,817.90	0.00	10,255.76	0.00	0.00
31XX Food Services	54,253.08	54,253.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	72,684.49	72,684.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	202,964.67	195,241.70	0.00	7,722.97	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15.81	0.00	XXXXXXXXXX	15.81	0.00	0.00
Totals	3,896,127.99	3,749,502.83	70,816.62	75,808.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,896,127.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 70,816.62/3,749,502.83		1.89%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (2.42%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

44 Rosebud
0800 Ashland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	427,515.47	427,515.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,754.50	31,754.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,750.00	3,750.00	0.00	0.00	0.00	0.00
222X Educational Media Services	13,628.45	13,628.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	36,615.40	36,615.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,289.33	68,289.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,102.53	0.00	38,102.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,565.30	107,565.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,585.67	47,085.67	0.00	6,500.00	0.00	0.00
31XX Food Services	42,047.70	42,047.70	0.00	0.00	0.00	0.00
32XX Enterprise Services	33,953.96	33,953.96	0.00	0.00	0.00	0.00
33XX Community Services	896.56	896.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,617.60	5,617.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,747.95	0.00	XXXXXXXXXX	1,747.95	0.00	0.00
Totals	865,070.42	818,719.94	38,102.53	8,247.95	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
0800 Ashland Elem**

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	865,070.42					
Line A	Preliminary Indirect Cost Rate [C divided by B] 38,102.53/818,719.94			4.65%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**44 Rosebud
1230 Lane Deer H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,007,444.03	1,007,444.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	94,545.70	94,545.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,161.49	7,161.49	0.00	0.00	0.00	0.00
222X Educational Media Services	33,650.41	33,650.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,802.83	79,802.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	369,097.31	369,097.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	103,699.92	0.00	103,699.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	342,131.52	334,851.52	0.00	7,280.00	0.00	0.00
27XX Student Transportation Services	249,780.93	249,780.93	0.00	0.00	0.00	0.00
31XX Food Services	90,370.93	90,370.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	177,319.37	177,319.37	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	149,267.88	0.00	XXXXXXXXXXXX	0.00	149,267.88	0.00
Totals	2,704,272.32	2,444,024.52	103,699.92	7,280.00	149,267.88	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	2,704,272.32					
Line A	Preliminary Indirect Cost Rate [C divided by B] 103,699.92/2,444,024.52		4.24%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (6.81%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.